IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 51 of 2003

The Commissioner of Income Tax,
Dehradun and another ..... Appellants

Versus

Reading and Bates Exploration Company
As agent of Mr. J.E. Macdonald,
New Delhi ..... Respondent

Mr. S.K. Posti, Advocate for the Appellants.
None for the respondent.

Coram: Hon'ble S.H. Kapadia, C.J.
Hon'ble M.M. Ghildiyal, J.

Date: 08.12.2003

PC:-

This appeal concerns assessment Year 1993-1994.

None appears for the respondent though served. In view of the judgment of this Court dated 9th October 2003 in the case of Commissioner of Income-tax Vs. Sedco Forex International Drilling Company Ltd. in Income Tax Appeal No. 57 of 2002 and others, question No. (A) is answered in favour of the revenue and against the assessee and question No. (B) is answered in favour of the assessee and against the revenue.

Appeal is accordingly disposed of.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J.)**

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